



Miami-Dade County Board of County Commissioners  
Office of the Commission Auditor

**Commission/Council Auditors'  
Duties Survey**

**November 23, 2004**

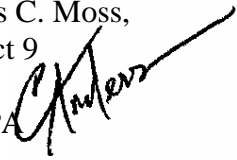
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**M E M O R A N D U M**  
**BOARD OF COUNTY COMMISSIONERS**  
**OFFICE OF THE COMMISSION AUDITOR**

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<b>TO:</b> The Honorable Dennis C. Moss, Commissioner, District 9	<b>DATE:</b> November 23, 2004
<b>FROM:</b> Charles Anderson, CPA  Commission Auditor	<b>SUBJECT:</b> Commission/Council Auditors' Duties Survey

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The enclosed report is submitted in response to your request for information on Commission/Council Auditors' duties in other communities.

This report was prepared and is submitted in keeping with the scope of authority granted this office in Sections 1, 7 and 8 of Miami-Dade County Ordinance No. 03-2. Please let me know if you need further information.

Cc: Honorable Members, Board of County Commissioners  
George M. Burgess, County Manager

# Commission/Council Auditors' Duties Survey

## Table of Contents

Table of Contents .....	i
Executive Summary .....	1
Methodology .....	1
Structural Findings.....	1
Functional Findings .....	2
Table 1. Summary of commission/council auditors' duties.....	2
Innovation .....	3
Attachments	
Attachment #1. Duties Matrix for Auditors Reporting to Commission/Council.....	4
Attachment #2. Commission/Council Auditors' Duties Datasheets	
Anne Arundel County, MD.....	5
Broward County, FL .....	6
Clay County, FL.....	7
Cook County, IL .....	8
Dallas (City of), TX .....	9
Jacksonville (City of)/Duval County, FL...10	
King County, WA .....	11
Maricopa County, AZ .....	12
Miami-Dade County, FL.....	13
Orange County, CA .....	14
Osceola County, FL .....	15
Palm Beach County, FL.....	16
San Diego (City of), CA .....	17
Seattle (City of), WA .....	18
Wayne County, MI.....	19

## Acknowledgements:

Report prepared by Gary Collins, Associate Auditor

## Commission/Council Auditors' Duties Survey

### Executive Summary

The purpose of this study was to identify duties of commission/council auditors. To maintain comparability with Miami-Dade County, the study examined auditor positions in the 20 most populous counties in the U.S and in 10 other communities that are over 500,000 in population or are geographically located in the State of Florida.

15 auditors (including Miami-Dade County) were found to be "commission/council auditors," reporting to their governments' legislative body. All of these 15 auditors' duties included special studies/projects upon request, and most included financial audits, performance audits, information system audits, management analysis, budgetary analysis, and/or investigations. Most of these auditors were the only audit organization for their respective government. Less than half of these auditors' duties included legislative analysis, revenue forecasting, and/or subpoena power. One of these auditors (San Diego, CA) also served as chief financial officer/comptroller, and one (Miami-Dade County) had a responsibility for budget development other than for its own office budget.

### Methodology

During the period 10/6/04 to 10/20/04, a combination of internet and telephone survey research examined auditor functions in 30 communities. To maintain comparability to Miami-Dade County, which is the 8<sup>th</sup> most populous county in the U.S., the sampled communities included the 20 most populous counties in the U.S. To increase the number of commission/council auditors in the sample, 10 additional counties or cities were included based on internet searches and on a 2001 OLA report on communities with commission/council auditor positions. In selecting these 10 additional counties or cities, only those which have populations greater than 500,000 or which are in the State of Florida were included.

Initial research was internet-based and was used to: (1) identify auditors reporting to a legislative body, and, (2) when available, obtain information from on-line municipal/county codes, state laws, budget documents and official government web pages. Next, each auditor identified in this survey as reporting to a legislative body was contacted by telephone to reconfirm and clarify duties.

Data from the research was compiled in a Microsoft Access database. Results are summarized below. A spreadsheet showing a matrix of commission/council auditors' duties is appended as Attachment #1. Detailed datasheets for each of the commission/council auditors are appended in Attachment #2.

### Structural Findings

#### Of the 30 surveyed auditors:

- 15 report to the legislative body of their respective county or city.
- 8 are directly elected officials.

- 3 are appointed by and report to the State of Texas District Judges within their respective counties.
- 4 report to the executive branch of their respective county or city government.

Of the 15 communities found to have auditors reporting to the legislative body of their respective county or city:

- 7 of these 15 communities are among the 20 most populous counties in the U.S.:  
 Cook County, IL (#2)                      Wayne County, MI (#11)  
 Maricopa County, AZ (#4)              King County, WA (#14)  
 Orange County, CA (#5)              Broward County, FL (#15)  
 Miami-Dade County, FL (#8)
- 2 of these 15 communities are among the 10 most populous cities in the U.S.:  
 San Diego, CA (#7)                      Dallas, TX (#9)
- 5 of these 15 communities are in Florida:  
 Miami-Dade County (#8)              Osceola County (#284)  
 Broward County (#15)                  Clay County (#351)  
 Jacksonville (City of)/Duval  
 County (#59)

### Functional Findings

Of the 15 communities that have auditors reporting to the legislative body of their respective county or city:

- Table 1 below summarizes duties for the 15 communities that have auditors reporting to the legislative body of their respective county or city.

Table 1. Summary of commission/council auditors' duties.

Duty	Yes	No	Pct Yes
Special Studies/Projects	15	0	100%
Financial Audits	12	3	80%
Performance Audits	12	3	80%
Information System Audits	9	6	60%
Budgetary Analysis	9	6	60%
Management Analysis	9	6	60%
Investigations	8	7	53%
Legislative Analysis	6	9	40%
Revenue Forecasting	4	11	27%
Subpoena Power	4	11	27%
Other Auditor in Executive Branch	3	12	20%
Budget Development	1	14	7%
Auditor also CFO/Comptroller	1	14	7%

- 12 of the 15 (80%) do financial audits and an identical number reported doing performance audits. (Alternatives to directly conducting audits included coordinating audits by independent external auditors and/or emphasizing self-assessments.)
- 9 of the 15 (75%) do or can do budgetary analysis, management analysis, and information system audits.
- 1 of the 15 (7%) has a duty to develop a budget if requested (Miami-Dade County.)
- 1 of the 15 (7%) is also the municipal CFO/comptroller (City of San Diego, CA.)

### Innovation

Several of the larger communities are using self-assessments as a “force multiplier” to attempt to extend their auditors’ effectiveness. Of the overall sample of 30 auditors (including both commission/council auditors and other county/municipal auditors):

- 3 of the 30 (10%) (Orange County, CA; New York City, NY; Seattle, WA) sponsor and/or facilitate departmental/agency “self-assessments” as a way to provide oversight to large organizations with minimum audit staff. 2 of the 3 using self-assessments (Orange County, CA and Seattle, WA) have auditors that report to the legislative body. New York City’s auditor is their elected City Comptroller.

Attachments: #1 Duties Matrix for Auditors Reporting to Commission/Council  
#2 Commission/Council Auditors’ Duties Datasheets

**Duties Matrix for Auditors Reporting to Commission/Council**  
(In alphabetical order by county/city name)

	Anne Arundel County, MD	Broward County, FL	Clay County, FL	Cook County, IL	Dallas (City of), TX	Jacksonville (City of) / Duval County, FL	King County, WA	Maricopa County, AZ	Miami-Dade County, FL	Orange County, CA	Osceola County, FL	Palm Beach County, FL	San Diego (City of), CA	Seattle (City of), WA	Wayne County, MI	Yes Count	No Count	Pct Yes
State	MD	FL	FL	IL	TX	FL	WA	AZ	FL	CA	FL	FL	CA	WA	MI			
Financial Audits	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	12	3	80%
Performance Audits	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	12	3	80%
Information System Audits	No	Yes	No	Yes	Yes	Yes	No	Yes	No	Yes	Yes	No	Yes	Yes	No	9	6	60%
Budgetary Analysis	Yes	Yes	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	No	No	Yes	No	9	6	60%
Budget Development	No	No	No	No	No	No	No	No	Yes	No	No	No	No	No	No	1	14	7%
Revenue Forecasting	Yes	No	Yes	No	No	No	No	No	Yes	No	Yes	No	No	No	No	4	11	27%
Management Analysis	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	Yes	Yes	9	6	60%
Legislative Analysis	No	Yes	Yes	No	No	Yes	Yes	No	Yes	No	Yes	No	No	No	No	6	9	40%
Special Studies/Projects	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	15	0	100%
Investigations	No	Yes	No	No	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	No	No	8	7	53%
Subpoena Power	Yes	No	No	No	Yes	No	Yes	No	Yes	No	No	No	No	No	No	4	11	27%
Auditor also CFO/Comptroller	No	No	No	No	No	No	No	No	No	No	No	No	Yes	No	No	1	14	7%
Additional County/City Auditor working for the executive	Yes	No	No	No	No	No	Yes	No	Yes	No	No	No	No	No	No	3	12	20%
Organizationally Under Legislative Body	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	15	0	100%
Budget (Thousands)	\$852	\$1,500	\$60	\$1,651	\$2,957	\$1,673	\$1,195	\$958	\$864	\$2,203	\$666	\$1,000	\$8,521	\$1,085	\$3,000			
Positions	8	18	1	21	27	18	11	15	7	22	10	12	98	11	19			
Est. Population (2003)	506,620	1,731,347	157,502	5,351,552	1,208,318	817,480	1,761,411	3,389,260	2,341,167	2,957,766	205,870	1,216,282	1,266,753	569,101	2,028,778			
Rank Among Counties or Cities Nationwide by Population	116	15	351	2	9	59	14	4	8	5	284	30	7	24	11			

## Commission/Council Auditors' Duties

### Anne Arundel County, MD

### County Auditor

Rank Among Counties or Cities by Population	Estimated Population (July 1, 2003)	Budget FY2003-04	Positions	Reports To?	Additional Auditor's office working for the executive?
116	506,620	\$851,500	8	County Council	Yes

#### Duties in Charter &/or Code

1) Complete financial audit of county for previous fiscal year NLT 6 months after close of fiscal year; can be contracted. 2) All govt/agency records & files open to inspection by Auditor. 3) Post-audit of all County Agencies "and may, with the approval by resolution of the Council, examine and audit all accounts, books and records reflecting transactions involving financial activities and affairs of the County. 4) "Promptly call to the attention of the County Council and the County Executive any irregularity or improper procedure." 5) County Council authorized to assign additional functions, duties and personnel. 6) May by resolution authorized examination and audit of the books and records of persons or firms contracting with the County. 7) County Council actions pursuant to the County Auditor section of the Code (Sec. 311) are exempt from executive veto. 8) "The County Council or County Executive [an elected position] at any time may order the examination or audit by the County Auditor of the accounts of any County department, office, or agency.

#### Remarks

The County Auditor's two main roles are preparation of the annual CAFIR audit and review of the Chief Administrative Officer's (CAO) annual budget proposal. In addition, it does special projects upon request. The Internal Auditor does not replace the required County Auditor's audits. Upon assuming office, each incoming County Council and County Executive is required to have an independent CPA conduct a "financial audit of all offices, departments, institutions, boards, commissions and other agencies of the County government" (Sec. 312, County Code).

In Feb 2004, the County created a separate "Internal Auditor" office under the CAO to do internal auditing of County departments and agencies.

Financial Audits?	Performance Audits?	Information System Audits?	Budgetary Analysis?	Budget Development?	Revenue Forecasting?	Management Analysis?
Yes	Yes	No	Yes	No	Yes	No
Legislative Analysis?	Special Studies/Projects?	Investigations?	Subpoena Power?	CFO/Comptroller?		
No	Yes	No	Yes	No		

#### Other Remarks

1) Council resolution can authorize audits of persons or firms doing business with the County. 2) Reviews proposed budget but does not develop it. 3) When suspect fraud, refer the matter to law enforcement authorities for investigation. 4) In the annual budget process, independently forecasts annual County revenue to compare with the Chief Administrative Officer's forecast.



## Commission/Council Auditors' Duties

### Broward County, FL

### County Auditor

Rank Among Counties or Cities by Population	Estimated Population (July 1, 2003)	Budget FY2003-04	Positions	Reports To?	Additional Auditor's office working for the executive?
15	1,731,347	\$1,500,000	18	Board of County Commissioners	No

#### Duties in Charter &/or Code

1) "Internal audit functions of the County. Reviews business practices, procedures, internal controls, and procurement practices....[and] such other duties assigned by the County Commission....financial and compliance, economy and efficiency, and performance audits of County government and County officials with written reports to both the County Commission and the County Administrator. Have free and unrestricted access to County government employees, officials, records, and reports; and where appropriate, require...oral and written reports and...documents, files, and other records" [Charter, Sec 4.01.E]. 2) Review any matter related to County business upon the request of a Commissioner [Charter, Sec. 4.01.F]. 3) "May provide a written report/opinion on any transaction or business practice relating to County government" [Charter, Sec. 4.01.G]. 4) "Authority to remove, for further review and evaluation, an item from any County Commission agenda for a 'cooling off period' of no more than 30 days" [Charter, Sec. 4.01.H]. 5) Serve as a resource for County government" [Charter, Sec. 4.01.I]. 6) Concurrent authority with the County Administrator to promulgate internal controls, procedures and manuals for each department and division under the County Administrator. Such manuals and amendments must be cosigned by the County Administrator and County Auditor [Code, Sec. 1-173]. 7) Contract administrator for annual independent opinion audit of the accounts...of financial transactions...and of every County department, office and agency [Code, Sec. 2.11].

#### Remarks

Staffing and budget figure is for FY2004-05 due to Nov 2002 referendum that amended Charter to merge the Commission Auditor and the Internal Auditor into a new office, the County Auditor, that reports directly to the Board of County Commissioners. FTE increased from 5 to 18, budget increased from \$593,880 to \$1.5 million, and duties expanded to include ability to conduct internal financial, compliance, and efficiency audits of county departments, perform additional financial oversight duties, review business transactions and practices, remove items from the BCC agenda for 30 days. County Auditor is selected by an independent board with ratification by the BCC and serves for a period of 5 years.

Financial Audits?	Performance Audits?	Information System Audits?	Budgetary Analysis?	Budget Development?	Revenue Forecasting?	Management Analysis?
Yes	Yes	Yes	Yes	No	No	Yes
Legislative Analysis?	Special Studies/Projects?	Investigations?	Subpoena Power?	CFO/Comptroller?		
Yes	Yes	Yes	No	No		

#### Other Remarks

Can remove items from BCC agenda for up to 30 days. Concurrent authority with CAO to promulgate and must cosign internal controls, procedures and manuals for each department and division. Contract administrator for County's independent audit. Review commission agenda and go & participate in contract selection & negotiation committee (SNC) meetings. Investigations are of reports of improper activities by the County's staff, vendors and consultants and are done in conjunction with the County's Office of Professional Standards; evidence of criminal activity is provided to appropriate state and federal prosecutorial agencies.

## Commission/Council Auditors' Duties

<b>Clay County, FL</b>				<b>Commission Auditor</b>											
<b>Rank Among Counties or Cities by Population</b>	<b>Estimated Population (July 1, 2003)</b>	<b>Budget FY2003-04</b>	<b>Positions</b>	<b>Reports To?</b>	<b>Additional Auditor's office working for the executive?</b>										
351	157,502	\$60,000	1	Board of County Commissioners	No										
<b>Duties in Charter &amp;/or Code</b> <p>1) Maintenance of internal controls to monitor and document financial, performance, efficiency and compliance matters of County government components and programs. 2) Interface with external auditors. 3) "Authority to conduct financial and compliance, economy and efficiency, and performance and post audits of all components and programs of County government under the Board of County Commissioners" [Charter, Sec. 2.3.D(a)]. "Have free and unrestricted access to all employees, officials, records, and reports of county government directly under the Board of County Commissioners, and where appropriate, may require all branches, departments, and officials of the components and programs of County government directly under the Board of County Commissioners to provide oral and written reports and to produce documents, files and other records" [Charter, Sec. 2.3.D(b)].</p>															
<b>Remarks</b> <p>Charter, Sec. 2.3 (in section updated in 1999), listed the Commission Auditor position as being in the Executive Branch. Director of Finance performs internal role, post-audits, etc. Coordinates external auditors. Budget figure (\$60,000) is for FY2004-05.</p>															
<b>Financial Audits?</b>	<b>Performance Audits?</b>	<b>Information System Audits?</b>	<b>Budgetary Analysis?</b>	<b>Budget Development?</b>	<b>Revenue Forecasting?</b>										
Yes	No	No	Yes	No	Yes										
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center; padding: 5px;"><b>Legislative Analysis?</b></td> <td style="text-align: center; padding: 5px;"><b>Special Studies/Projects?</b></td> <td style="text-align: center; padding: 5px;"><b>Investigations?</b></td> <td style="text-align: center; padding: 5px;"><b>Subpoena Power?</b></td> <td style="text-align: center; padding: 5px;"><b>CFO/Comptroller?</b></td> </tr> <tr> <td style="text-align: center; padding: 5px;">Yes</td> <td style="text-align: center; padding: 5px;">Yes</td> <td style="text-align: center; padding: 5px;">No</td> <td style="text-align: center; padding: 5px;">No</td> <td style="text-align: center; padding: 5px;">No</td> </tr> </table>						<b>Legislative Analysis?</b>	<b>Special Studies/Projects?</b>	<b>Investigations?</b>	<b>Subpoena Power?</b>	<b>CFO/Comptroller?</b>	Yes	Yes	No	No	No
<b>Legislative Analysis?</b>	<b>Special Studies/Projects?</b>	<b>Investigations?</b>	<b>Subpoena Power?</b>	<b>CFO/Comptroller?</b>											
Yes	Yes	No	No	No											
<b>Other Remarks</b> <p>As the only person in the Commission Auditor staff, does not have ability to independently conduct audits to Yellow Book standards. Main roles are to interface with the external auditor hired by the Board, review budget and provide professional advise. Does only elements of financial auditing, but limited to specific activities, but not full financial audits. Does revenue forecasting for Public Service Tax and Communications Services Tax. Rural/suburban nature of county and government results in a casual approach to county management. Audit Committee (chairperson of Board &amp; two other rotating constitutional officers) was recently established to review external auditors' reports. Charter provides enough authorities to make subpoena power unnecessary.</p>															

## Commission/Council Auditors' Duties

**Cook County, IL**

**County Auditor**

<b>Rank Among Counties or Cities by Population</b>	<b>Estimated Population (July 1, 2003)</b>	<b>Budget FY2003-04</b>	<b>Positions</b>	<b>Reports To?</b>	<b>Additional Auditor's office working for the executive?</b>
2	5,351,552	\$1,651,033	21	President, Board of County Commissioners	No

**Duties in Charter &/or Code**

1) Financial audits are conducted to determine that the County Departments which collect revenue have effective internal control structures that provide a satisfactory basis for safekeeping assets and recording financial transactions. 2) Annual external audit is conducted to determine the County's financial statements conform with generally accepted accounting principles. 3) Special audits are conducted including: unannounced payroll observations, contract compliance reviews, participation in information system implementations and internal control evaluations. 4) Information systems audits are performed to determine the hardware, software, and data are protected, and that the information systems environment provides for data and programs that are reliable, accurate, and complete [Cook County Office of the Auditor webpage].

**Remarks**

Elected Board President is CEO of the County. Authorities for Cook County auditor are conveyed in Illinois Statutes, 55 ILCS 5/3-14048.

<b>Financial Audits?</b>	<b>Performance Audits?</b>	<b>Information System Audits?</b>	<b>Budgetary Analysis?</b>	<b>Budget Development?</b>	<b>Revenue Forecasting?</b>	<b>Management Analysis?</b>
Yes	No	Yes	No	No	No	No
<b>Legislative Analysis?</b>	<b>Special Studies/Projects?</b>	<b>Investigations?</b>	<b>Subpoena Power?</b>	<b>CFO/Comptroller?</b>		
No	Yes	No	No	No		

**Other Remarks**

May, under the direction of the County Board, prescribe new forms, reports, accounts or records to be used in the conduct of the County's business. IG generally does investigations. Auditors are not involved in investigations other than information that comes up in the course of contract compliance audits.

## Commission/Council Auditors' Duties

**Dallas (City of), TX**

**City Auditor**

Rank Among Counties or Cities by Population	Estimated Population (July 1, 2003)	Budget FY2003-04	Positions	Reports To?	Additional Auditor's office working for the executive?
9	1,208,318	\$2,957,176	27	City Council	No

### Duties in Charter &/or Code

1) monitoring and surveillance of the city's accounting and property records, funds, general accounting system, and records of city officers authorized to receive money or other property belonging to the city. 2) Examine books, accounts, reports, vouchers, and records of city officers, of funds of the city, and of funds for which the city is responsible as trustee. 3) appraisal and verification of financial records, statements, and reports, and determination that generally accepted accounting procedures and principles are followed. 4) Evaluation of adequacy of the city's accounting system and controls. 5) reporting to the city council, city council finance committee, and city manager of any irregularities or failures to maintain adequate and accurate records. 6) Making such studies and reports as the city council shall request or approve as to the efficiency, economy and effectiveness of the programs, projects or departments, reporting such data to the city council, city council finance committee, and city manager. [#1-#6 Charter, Ch. IX, Sec. 2.]

### Remarks

Position established in 1889. City Charter requires an independent audit at least once per year. Upon the death, resignation, removal or expiration of the term of any officer of the city, other than the city auditor, the city auditor shall cause an audit and investigation of the accounts of such officer to be made and shall report to the city manager and the council. Either the council or the city manager may at any time provide for an investigation or audit of the accounts of any officer or department of the city government. In case of the death, resignation or removal of the city auditor, the city manager shall cause an audit to be made of his accounts.

Financial Audits?	Performance Audits?	Information System Audits?	Budgetary Analysis?	Budget Development?	Revenue Forecasting?	Management Analysis?
Can	Yes	Yes	Yes	No	No	Yes

Legislative Analysis?	Special Studies/Projects?	Investigations?	Subpoena Power?	CFO/Comptroller?
No	Yes	Yes	Yes	No

### Other Remarks

Can do financial audits, but it has been several years since doing so. Investigates allegations of fraud, waste, and abuse of County resources. Operates fraud hotline.

## Commission/Council Auditors' Duties

### Jacksonville (City of) / Duval County, FL

### Council Auditor

Rank Among Counties or Cities by Population	Estimated Population (July 1, 2003)	Budget FY2003-04	Positions	Reports To?	Additional Auditor's office working for the executive?
59	817,480	\$1,673,333	18	City Council / Council Audit Committee	No

#### Duties in Charter &/or Code

1) Examine accounting systems used by all offices and departments of the consolidated government and independent agencies. 2) Advise the council on whether such systems provide for full disclosure of financial results and adequate information for management needs. 3) Conduct a continuous internal audit of the fiscal operations of the consolidated government and independent agencies. 4) Submit reports and financial statements to the council as it may from time to time require. 5) "All nongovernmental agencies which receive funds from the City of Jacksonville shall be subject to audit by the council auditor's office in the event such audit is requested by the council and the completion of this audit may be a condition precedent to the release of appropriated funds to any such nongovernmental agency. The term "nongovernmental agency" means an agency that is not part of the legislative, executive, or judicial branches of the government of the City of Jacksonville or any of its independent agencies and includes agencies which are private, public, or a combination of both." 6) Assist the independent auditor. [1-#6 Charter, Sec. 5.10]. 7) "Do such other research as the Council President, the Committee on Finance or individual Council members may request or require concerning the financial, staffing or management affairs of the consolidated government or of the agencies to which the Council makes miscellaneous appropriations" [Code, Sec. 13.103]. 8) "May engage in contracts with the city's independent auditor to develop staffing analysis procedures and assist in the performance of staffing analysis reviews of the consolidated government" [Code, Sec. 13.103]. 9) "The Council Auditor shall be assisted by Assistant Council Auditors, appointed by the Council, and by various public accounts auditors and civil service personnel as are provided from time to time in the budget and under general city procedures" [Code, Sec. 13.104].

#### Remarks

1) Does in-depth analysis of legislative items, providing a synopsis of agenda items to the Council that complements the broader, less in-depth, analysis provided by another office, the Research Division of the Council Secretary's office. 2) Conducts special projects at request of the Council, often related to fiscal aspects of policy; special projects and research are also conducted by the Research Division of the Council Secretary's office. 3) Investigations relate to fraud/embezzlement investigations done in conjunction with state attorney's office or law enforcement agencies. 4) Reviews proposed budget but does not develop it. 5) Mayor (the County's chief administrative officer) has some auditors for different areas, but they do not fill audit roles per the Charter and Code.

Financial Audits?	Performance Audits?	Information System Audits?	Budgetary Analysis?	Budget Development?	Revenue Forecasting?	Management Analysis?
Yes	Yes	Yes, just beginning to do so	Yes	No	No	Yes
Legislative Analysis?	Special Studies/Projects?	Investigations?	Subpoena Power?	CFO/Comptroller?		
Yes	Yes	Yes, fraud	No	No		

#### Other Remarks

Prepares independent audit bid specifications, reviews resulting bids & recommends lowest qualified bidder. Operates fraud hotline. Shall approve audit contract form to be used by City and independent agencies. Council and state attorney each have subpoena power if needed.

## Commission/Council Auditors' Duties

**King County, WA**

**County Auditor**

**Rank Among Counties  
or Cities by Population**

14

**Estimated Population  
(July 1, 2003)**

1,761,411

**Budget  
FY2003-04**

\$1,195,234

**Positions**

11

**Reports To?**

County Council

**Additional Auditor's office  
working for the executive?**

Yes

### Duties in Charter &/or Code

1) Conducting or causing to be conducted post audits of county agencies for the purpose of reporting to the council regarding the integrity of the function of the financial management system, the quality and efficiency of agency management, and the effectiveness of programs. 2) Perform financial and compliance audits to supplement those performed by the state, economy and efficiency audits, and program result audits. 3) Special studies as may be requested by the council.

### Remarks

Charter requires "the organization and administration of the auditor's office shall be sufficiently independent to assure no interference or influence external to the organization shall adversely affect an independent and objective judgment by the auditor" [Sec. 250]. Code authorizes Auditor to "examine and inspect all books, records, files, papers, documents and information stored on computer records relating to all financial affairs of every office and department, political subdivision and organization which receive appropriations from the county. The auditor, subject to council approval, may require any person to appear before him at any time when given proper notification to produce any accounts, books, records, files and papers but not including personal papers [Sec. 2.20.040]. The County has a separate, 2-person "Executive Audit Office" that does internal auditing for the County Executive.

**Financial Audits?**

Yes

**Performance Audits?**

Yes

**Information System Audits?**

No

**Budgetary Analysis?**

No

**Budget Development?**

No

**Revenue Forecasting?**

No

**Management Analysis?**

Yes

**Legislative Analysis?**

Yes

**Special Studies/Projects?**

Yes

**Investigations?**

Yes

**Subpoena Power?**

Yes

**CFO/Comptroller?**

No

### Other Remarks

Investigates complaints about lobbyist disclosure violations.

## Commission/Council Auditors' Duties

### Maricopa County, AZ

### County Auditor

Rank Among Counties or Cities by Population	Estimated Population (July 1, 2003)	Budget FY2003-04	Positions	Reports To?	Additional Auditor's office working for the executive?
4	3,389,260	\$958,022	15	Board of Supervisors	No

#### Duties in Charter &/or Code

Directs the Internal Audit Department that reports directly to the Board of Supervisors. County Auditor evaluates the adequacy of the internal control environment, the operating environment, related accounting, financial, and operational policies, and report the results accordingly to the Board of Supervisors. While conducting approved audit work, Internal Audit will have complete access (except where restricted by legal privilege) to all County property, records, information, and personnel. Objectives are to examine compliance with laws and regulations, effectiveness of program operations, validity and reliability of data, and safeguarding of resources.

#### Remarks

The Internal Audit (IA) Department is independent from management. Its employees will have no responsibility for, or authority over, any of the activities, functions, or tasks reviewed by the department. IA staff should not develop or write policies and procedures that they may later be called upon to evaluate. They may review draft materials developed by management for propriety and completeness. However, ownership of and responsibility for these materials will remain with management. The County Auditor is required to prepare an annual audit plan for review by the Citizen's Audit Advisory Committee and approval by the Board of Supervisors.

Financial Audits?	Performance Audits?	Information System Audits?	Budgetary Analysis?	Budget Development?	Revenue Forecasting?	Management Analysis?
Yes	Yes	Yes	No	No	No	Yes
Legislative Analysis?	Special Studies/Projects?	Investigations?	Subpoena Power?	CFO/Comptroller?		
No	Yes	Yes	No	No		

#### Other Remarks

## Commission/Council Auditors' Duties

### Miami-Dade County, FL

### Commission Auditor

Rank Among Counties or Cities by Population	Estimated Population (July 1, 2003)	Budget FY2003-04	Positions	Reports To?	Additional Auditor's office working for the executive?
8	2,341,167	\$864,000	7	Board of County Commissioners	Yes

#### Duties in Charter &/or Code

1) Duties as provided by ordinance including but not limited to "providing the Commission with independent budgetary, audit, management, revenue forecasting, and fiscal analyses of commission policies, and county services and contracts" [Charter, Sec. 8.10]. 2) All of the County Manager's "performance based program reviews [of approx. 1/8th of all departments, trusts, and agencies shall] be performed in coordination with the Office of the Commission Auditor" [Code, Sec 2-11.18]. 3) "Shall, to the extent required by the annual work program...[perform] financial and compliance audits...economy and efficiency audits...program results audits...special studies...follow-up reports...contract audits...[and] memoranda to inform about pending legislation, issues and proposals coming before the Commission and provide independent assessments including, but not limited to, a fiscal impact analysis of all ordinances and resolutions on the Commission agenda" [Code, Sec. 2-476]. 4) Provide input throughout budget process, including review Mayor's and Manager's revenue estimates, review all departmental budget proposals, and prepare a budget for the County if requested by the Commission [Code, Sec. 2-477]. 5) Serve as a voting member of any competitive selection committee convened for the purpose of recommending an external auditor to the County Manager [Code, Sec. 2-477.11]. 6) "May monitor conduct of, and responses to, external financial statement audits, and the resolution of audit findings" [Code, Sec. 2-477.11]. 7) "Shall also work toward the elimination of duplicative audit work" [Code, Sec. 2-477.11 & 2-480]. 8) Submit a work program to the BCC for approval at the beginning of each fiscal year [Code, Sec. 2-478] and shall submit a report to the BCC within 60 days after the close of the fiscal year" [Code, Sec. 2-479]. 9) "Shall have access to all books and records of departments, boards, agencies, and other entities of the County....may require the appearance of any officer, agent or employee of any department, board, agency or other entity for the purpose of examining that person under oath or affirmation. All contacts with outside contractors and subcontractors shall provide for access by the Commission Auditor...[and] may issue necessary process, including a subpoena or subpoena duces tecum, to compel attendance or the production of documents or other things" [Code, Sec. 2-481].

#### Remarks

New office; budget and position data is for FY2004-05. OLA merger with Commission Auditor adds 10 positions and \$808,000 to Commission Auditor's FY2004-05 budget.

A separate office, the Audit and Management Services Department, provides audit services for the County Manager.

Financial Audits?	Performance Audits?	Information System Audits?	Budgetary Analysis?	Budget Development?	Revenue Forecasting?	Management Analysis?
Yes	Yes	No	Yes	Yes	Yes	Yes
Legislative Analysis?	Special Studies/Projects?	Investigations?	Subpoena Power?	CFO/Comptroller?		
Yes	Yes	No	Yes	No		

#### Other Remarks



## Commission/Council Auditors' Duties

### Orange County, CA

### Internal Audit Department Director

Rank Among Counties or Cities by Population	Estimated Population (July 1, 2003)	Budget FY2003-04	Positions	Reports To?	Additional Auditor's office working for the executive?
5	2,957,766	\$2,202,653	22	Board of Supervisors	No

#### Duties in Charter &/or Code

1) Establish policies for auditing and directing its technical and administrative functions. 2) Develop and execute a comprehensive audit program for evaluation of internal controls over county financial and business activities. 3) Assist management in their stewardship of county resources and their compliance with established policies and procedures. 4) Recommend improvements in internal controls. 5) Review procedures and accounting records for completeness and accuracy to accomplish and report on intended objectives. 6) Report on results of audit examinations including recommendations for improvements in the internal control processes. 7) Appraise the adequacy of actions taken by operating management to correct reported deficient conditions. 8) Conduct special examinations and financial analyses.

#### Remarks

Shall have complete and unrestricted access to all of the County's financial records, files, information systems, personnel, and properties. Consult with County's Chief Counsel on any audit involving potential or suspected fraud. "Reserves resources to accommodate Board of Supervisors requests. Individual board members desiring specific audit projects shall place on the agenda their proposal for review and approval by Board majority. The Internal Audit Director reserves the right to determine how to best fit the Board directed review into the audit plan." Internal Audit Director prepares an annual audit plan. Maintain a fraud hotline.

Financial Audits?	Performance Audits?	Information System Audits?	Budgetary Analysis?	Budget Development?	Revenue Forecasting?	Management Analysis?
Yes	No	Yes	Yes	No	No	No
Legislative Analysis?	Special Studies/Projects?	Investigations?	Subpoena Power?	CFO/Comptroller?		
No	Yes	Yes	No	No		

#### Other Remarks

County-wide emphasis is on strategic planning since the County's bankruptcy (\$85 million in bankruptcy-related debt still on the books and being repaid.) Have found doing "controlled self-assessment audits" to be better than auditor conducted performance audits. Internal Audit Department (at County CEO's request) facilitates departmental self-assessments. ADP audits have been successful even though computer systems are decentralized under the CEO. Have developed own audit manual (99% completed) and do risk assessment (ADP & financial), have successfully undergone several peer reviews and incorporate many internal auditing best practices.

## Commission/Council Auditors' Duties

<b>Osceola County, FL</b>				<b>Commission Auditor</b>	
<b>Rank Among Counties or Cities by Population</b>	<b>Estimated Population (July 1, 2003)</b>	<b>Budget FY2003-04</b>	<b>Positions</b>	<b>Reports To?</b>	<b>Additional Auditor's office working for the executive?</b>
284	205,870	\$665,903	10	Board of County Commissioners	No
<b>Duties in Charter &amp;/or Code</b> Conduct financial, compliance, economy and efficiency, and performance audits of County government; conduct financial reviews of items or business matter that will either expend or receive funds, property, goods, or services; and review matters related to County business. Audit and enforce Tourist Development Tax.					
<b>Remarks</b> Objectives per FY2003/2004 adopted budget: 1) Review records and management practices to determine: a) sufficiency of financial and internal controls; b) compliance with Federal, State and local laws, regulations, policies and procedures; c) if BCC's goals and objectives are being achieved; d) reliability of management information; and e) areas needing improvement. 2) Maximize collections of the Tourist Development Tax through: a) auditing taxpayers' financial records; b) educating taxpayers on the collection of Tourist Development taxes; and c) enforcement of the County's Tourist Development Ordinance. 3) Semi-annual updates to the State of Florida's Database for the Communication Services Tax. 4) Make recommendations to the BCC and County management of the areas reviewed. 5) FY2003-04 Budget: Commission Auditor-4.0 FTE & \$304,538; TDC Audit-5.9 FTE & \$349,382; Public Service Tax-0.1 FTE & \$11,983.					
<b>Financial Audits?</b>	<b>Performance Audits?</b>	<b>Information System Audits?</b>	<b>Budgetary Analysis?</b>	<b>Budget Development?</b>	<b>Revenue Forecasting?</b>
Yes	Yes	Can	Yes	No	Yes
<b>Legislative Analysis?</b>	<b>Special Studies/Projects?</b>	<b>Investigations?</b>	<b>Subpoena Power?</b>	<b>CFO/Comptroller?</b>	
Yes	Yes	Yes	No	No	
<b>Other Remarks</b> A major responsibility is to audit taxpayers of and enforce the Tourist Development Tax. Legislative analysis is done before items get onto the Commission agenda so that problems are worked out ahead of time. Revenue forecasts are done on request of Commissioners. Can do information system audits but have not done so. Has done investigations. Tourist Development Tax positions are involved in auditing and enforcement.					

## Commission/Council Auditors' Duties

### Palm Beach County, FL

### Internal Auditor

Rank Among Counties or Cities by Population	Estimated Population (July 1, 2003)	Budget FY2003-04	Positions	Reports To?	Additional Auditor's office working for the executive?
30	1,216,282	\$1,000,000	12	Board of County Commissioners	No

#### Duties in Charter &/or Code

1) Performs post audits and performance audits. 2) Responsible for interfacing with all external auditors for the BCC, the County Administrator, and all other departments, divisions, regulatory boards and advisory boards of County government in all financial matters relating to their official responsibilities [#1-#2 Charter, Sec. 4.4]. 3) Performs operational audits and examines internal control systems of all departments under the Board of County Commissioners to identify problem areas and make recommendations for improvement. 4) Audits Airport concessions and the operations of the Solid Waste Authority, Sheriff, Clerk of the Courts, and the Health Care District [Internal Auditor webpage].

#### Remarks

County requires an annual independent audit each fiscal year as required by state law [Charter, Sec. 3.4]. Responsible for performing operational audits of all departments and agencies under the control of the Board of County Commissioners to determine that County assets are properly safeguarded, that operations are being performed efficiently and effectively and that activities are in compliance with applicable laws, policies and procedures. Provides contract audit services to the Sheriff's Office, the Solid Waste Authority and the Health Care District. [County govt online telephone directory]

Financial Audits?	Performance Audits?	Information System Audits?	Budgetary Analysis?	Budget Development?	Revenue Forecasting?	Management Analysis?
No	Yes	No	No	No	No	No
Legislative Analysis?	Special Studies/Projects?	Investigations?	Subpoena Power?	CFO/Comptroller?		
No	Yes	No	No	No		

#### Other Remarks

Primary role is to perform performance and compliance audits. Management analyses are performed by management analysts working for the County Administrator. Only addresses information system audit elements that come up in the course of other audits.

## Commission/Council Auditors' Duties

### San Diego (City of), CA

### City Auditor and Comptroller

Rank Among Counties or Cities by Population	Estimated Population (July 1, 2003)	Budget FY2003-04	Positions	Reports To?	Additional Auditor's office working for the executive?
7	1,266,753	\$8,520,757	98	City Council	No

#### Duties in Charter &/or Code

Power to: 1) check and audit the accounts and records of any commission, board, department, division, office, or employee of the City; 2) require an accounting for all cash reserves of the City; 3) make and certify to an actual count of cash and securities; and 4) Prescribe, govern and control the movements, or transfer of all cash revenues, or securities, to the custody of the City Treasurer [Code, Sec. 22.0701.]

#### Remarks

Auditor and Comptroller is the city CFO. Audit Division operates under the Auditor and Comptroller. Audit Division has 23 positions.

Financial Audits?	Performance Audits?	Information System Audits?	Budgetary Analysis?	Budget Development?	Revenue Forecasting?	Management Analysis?
No	Yes	Yes	No	No	No	No
Legislative Analysis?	Special Studies/Projects?	Investigations?	Subpoena Power?	CFO/Comptroller?		
No	Yes	Yes	No	Yes		

#### Other Remarks

Prescribes, governs and controls the movements, or transfer of all cash revenues, or securities to the custody of the City Treasurer. Does "performance measures audits" and just beginning to do operational audits. New emphasis is being placed on internal controls in financial reporting due to errors in the independent auditor's financial statement for the city.

## Commission/Council Auditors' Duties

**Seattle (City of), WA**

**City Auditor**

<b>Rank Among Counties or Cities by Population</b>	<b>Estimated Population (July 1, 2003)</b>	<b>Budget FY2003-04</b>	<b>Positions</b>	<b>Reports To?</b>	<b>Additional Auditor's office working for the executive?</b>
24	569,101	\$1,084,500	11	City Council	No

### Duties in Charter &/or Code

1) Performs financial audits, performance audits, management audits, and compliance audits. 2) Facilitates internal control self assessment workshops. 3) Reviews and approves departmental requests for petty cash funds and for increases in the size of these funds. 4) Reviews and analyzes the City's loss reports. 5) Available to perform contract audit services including consultant pre- and post-award audits. 6) Provides quality assurance services to monitor and assist ongoing projects. 7) Perform other duties as may be assigned by ordinance.

### Remarks

City Auditor is an independent internal auditor, appointed by Chair of the City Council's Finance Committee and confirmed by the full Council to a 6-year term. The Code includes authorization for the City Auditor to audit the Employees Retirement System, the Firefighters' Pension Fund, and the Police Pension Fund, and to the extent authorized by law, the Seattle Municipal Court.

<b>Financial Audits?</b>	<b>Performance Audits?</b>	<b>Information System Audits?</b>	<b>Budgetary Analysis?</b>	<b>Budget Development?</b>	<b>Revenue Forecasting?</b>	<b>Management Analysis?</b>
No	Yes	Yes	Yes	No	No	Yes
<b>Legislative Analysis?</b>	<b>Special Studies/Projects?</b>	<b>Investigations?</b>	<b>Subpoena Power?</b>	<b>CFO/Comptroller?</b>		
No	Yes	No	No	No		

### Other Remarks

Also audits employees, police, and firefighter's pension funds. State auditors do city's financial audits.

## Commission/Council Auditors' Duties

### Wayne County, MI

### Auditor General

Rank Among Counties or Cities by Population	Estimated Population (July 1, 2003)	Budget FY2003-04	Positions	Reports To?	Additional Auditor's office working for the executive?
11	2,028,778	\$3,000,000	19	Board of County Commissioners	No

#### Duties in Charter &/or Code

1) Conduct financial audits of all County agencies at least once every two years. 2) Make compliance audits as requested by the Audit Committee of the Commission. 3) Make performance audits of agency operations if requested by the executive officer in charge thereof. 4) Make full report to the County Commission of each audit and file a copy with the County CEO. [#1-#4 Charter, Sec. 3.119 and Code, Sec. 65-4(A)]. 5) Other duties as required by ordinance [Code, Sec. 65-4(b)]. 6) Maintain at least two full-time auditors at Wayne County Metropolitan Airport. [Code, Sec. 65-4(d).] 7) Code requires a performance audit of the Auditor General's office by "an independent audit firm or other qualified entity or group which has no other contracts with the county...at least every three years," and the report is required to be available to the public [Code, Sec. 65-6].

#### Remarks

Auditor General appointment is subject to a 10-year cumulative term limit [Code, Sec. 65-2.] Penalties are prescribed for an officer or employee who refuses or fails to respond to a witnessed oral question or request for a document or to a written request for such by audit staff [Code, Sec. 65-4(f)(5)-(7).] Budget includes external audit costs (approx \$500,000).

Financial Audits?	Performance Audits?	Information System Audits?	Budgetary Analysis?	Budget Development?	Revenue Forecasting?	Management Analysis?
Yes	Yes	No	No	No	No	Yes
Legislative Analysis?	Special Studies/Projects?	Investigations?	Subpoena Power?	CFO/Comptroller?		
No	Yes	No	No	No		

#### Other Remarks

Subject to a 10-year cumulative term limit. Financial analysis and legislative research and analysis are provided by other departments of the BCC. Evidence of fraud is referred to the Prosecuting Attorney.